



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

45 Sanders 0874 Plains Public Schools

0802 Plains Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,702,130.57	1,702,130.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	150,719.25	150,719.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,203.36	9,203.36	0.00	0.00	0.00	0.00
222X Educational Media Services	44,777.00	44,777.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,312.28	89,312.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,597.60	81,597.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	121,426.96	33,725.50	87,701.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	322,368.92	262,773.92	0.00	59,595.00	0.00	0.00
27XX Student Transportation Services	191,682.10	191,682.10	0.00	0.00	0.00	0.00
31XX Food Services	122,570.86	122,570.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,534.85	26,534.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	45,471.98	0.00	0.00	45,471.98	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	86,385.28	0.00	0.00	86,385.28	0.00	0.00
Totals	2,994,181.01	2,715,027.29	87,701.46	191,452.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,994,181.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

45 Sanders 0874 Plains Public Schools

0803 Plains H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	974,267.20	964,937.20	0.00	9,330.00	0.00	0.00
21XX Support Services - Students	117,844.56	117,844.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,718.44	3,718.44	0.00	0.00	0.00	0.00
222X Educational Media Services	35,962.65	35,962.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,092.92	72,092.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110,927.47	110,927.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,854.63	2,894.89	73,959.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	230,392.43	222,317.43	0.00	8,075.00	0.00	0.00
27XX Student Transportation Services	135,994.58	135,994.58	0.00	0.00	0.00	0.00
31XX Food Services	3,090.31	3,090.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,545.67	20,545.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,441.31	94,441.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,838.48	0.00	0.00	20,838.48	0.00	0.00
Totals	1,896,970.65	1,784,767.43	73,959.74	38,243.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,896,970.65					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0802 Plains Elem	Indirect/Direct	87,701.46 / 2,715,027.29	3.23%				
	LE 0803 Plains H S	Indirect/Direct	73,959.74 / 1,784,767.43	4.14%				
Line B Preliminary Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0802 Plains Elem	0.0599	0.0604	0.0495	0.0472	3.23%
			0803 Plains H S	0.0321	0.0313	0.0305	0.0314	4.14%
Line C Approved Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0802 Plains Elem	0.0321	0.0313	0.0000	0.0314	
			0803 Plains H S	0.0321	0.0313	0.0000	0.0314	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0802 Plains Elem	0.0599	0.0604	0.0495	0.0472	
			0803 Plains H S	0.0321	0.0313	0.0305	0.0314	
Line E Five Year Average with 5% Discount			LE				2018	LE Reclaasified Rate
			0802 Plains Elem				4.74%	
			0803 Plains H S				3.17%	
Line F Average of LE's contained under one School System Code (SS)						2018	SS Reclaasified Rate	
0874 Plains Public Schools			Your Preliminary Rate by School System (SS) is:			3.96%		
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

0804 Thompson Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,153,645.18	2,153,645.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	81,257.14	81,257.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,652.66	8,652.66	0.00	0.00	0.00	0.00
222X Educational Media Services	43,596.77	43,596.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,337.93	101,337.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	182,154.01	182,154.01	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	30,738.55	0.00	30,738.55	0.00	0.00	0.00
25XX Support Services - Business	96,837.67	8,943.08	87,894.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,542.78	290,542.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	364,238.92	364,238.92	0.00	0.00	0.00	0.00
31XX Food Services	144,199.62	144,199.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,568.04	6,568.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,928.20	38,928.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,105.00	0.00	0.00	16,105.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,808.50	0.00	0.00	3,808.50	0.00	0.00
Totals	3,562,610.97	3,424,064.33	118,633.14	19,913.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,562,610.97					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

0805 Thompson Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,117,479.40	1,117,479.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	127,711.91	127,711.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	455.64	455.64	0.00	0.00	0.00	0.00
222X Educational Media Services	45,990.86	45,990.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,487.14	83,487.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	111,888.02	111,888.02	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	7,296.00	0.00	7,296.00	0.00	0.00	0.00
25XX Support Services - Business	69,940.26	5,800.00	64,140.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	298,550.48	291,365.48	0.00	7,185.00	0.00	0.00
27XX Student Transportation Services	196,179.43	196,179.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,211.90	36,211.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	155,830.31	155,830.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	111,655.50	0.00	0.00	111,655.50	0.00	0.00
Totals	2,362,676.85	2,172,400.09	71,436.26	118,840.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,362,676.85					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

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LE 0804 Thompson Falls Elem		Indirect/Direct	118,633.14 / 3,424,064.33	3.46%		
LE 0805 Thompson Falls H S		Indirect/Direct	71,436.26 / 2,172,400.09	3.29%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0804 Thompson Falls Elem	0.0146	0.0150	0.0164	0.0149	3.46%
	0805 Thompson Falls H S	0.0146	0.0150	0.0164	0.0149	3.29%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0804 Thompson Falls Elem	0.0000	0.0000	0.0000	0.0000	
	0805 Thompson Falls H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0804 Thompson Falls Elem	0.0146	0.0150	0.0164	0.0149	
	0805 Thompson Falls H S	0.0146	0.0150	0.0164	0.0149	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0804 Thompson Falls Elem	1.81%	
	0805 Thompson Falls H S	1.78%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0875 Thompson Falls Pub Schls	1.80%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

45 Sanders 0877 Trout Creek Elementary

0807 Trout Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	495,890.38	495,890.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	127,650.28	127,650.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	109,459.41	109,459.41	0.00	0.00	0.00	0.00
222X Educational Media Services	19,069.88	16,941.04	0.00	2,128.84	0.00	0.00
23XX Support Services - General Administration	77,624.83	77,624.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,779.66	95,779.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,797.91	14,293.57	106,504.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	113,944.36	113,944.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	194,271.03	194,271.03	0.00	0.00	0.00	0.00
31XX Food Services	46,379.65	46,379.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,832.54	6,832.54	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,184.73	0.00	0.00	13,184.73	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,846.00	13,846.00	0.00	3,000.00	0.00	0.00
Totals	1,437,730.66	1,312,912.75	106,504.34	18,313.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,437,730.66					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0807 Trout Creek Elem	Indirect/Direct	106,504.34 / 1,312,912.75	8.11%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0807 Trout Creek Elem	0.0741	0.0703	0.0716	0.0686	8.11%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0807 Trout Creek Elem	0.0741	0.0703	0.0716	0.0686	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0807 Trout Creek Elem	0.0741	0.0703	0.0716	0.0686	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0807 Trout Creek Elem			6.95%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0877 Trout Creek Elementary	Your Preliminary Rate by School System (SS) is:	6.95%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

45 Sanders 0879 Dixon Elementary

0809 Dixon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	518,170.97	518,170.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	145,358.78	145,358.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,308.57	36,308.57	0.00	0.00	0.00	0.00
222X Educational Media Services	795.59	795.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,445.59	158,445.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,426.10	4,564.93	93,861.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,098.55	111,098.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,722.47	38,722.47	0.00	0.00	0.00	0.00
31XX Food Services	34,849.07	34,849.07	0.00	0.00	0.00	0.00
33XX Community Services	59,115.98	59,115.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,815.00	0.00	0.00	8,815.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,155.03	0.00	0.00	16,155.03	0.00	0.00
Totals	1,226,261.70	1,107,430.50	93,861.17	24,970.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,226,261.70					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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	LE 0809 Dixon Elem	Indirect/Direct	93,861.17 / 1,107,430.50	8.48%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0809 Dixon Elem	0.0791	0.0717	0.0705	0.0728	8.48%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0809 Dixon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0809 Dixon Elem	0.0791	0.0717	0.0705	0.0728	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0809 Dixon Elem				7.20%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0879 Dixon Elementary	Your Preliminary Rate by School System (SS) is:	7.20%	
This same rate is applied to both EL and HS in the same SS			

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

45 Sanders 0880 Noxon Public Schools

0811 Noxon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	715,241.52	715,241.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,190.82	18,190.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,299.52	2,299.52	0.00	0.00	0.00	0.00
222X Educational Media Services	6,741.07	6,741.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,439.70	110,439.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,685.79	2,860.43	92,062.95	4,762.41	0.00	0.00
26XX Operation and Maintenance of Plant Services	127,607.32	127,607.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	169,482.79	169,482.79	0.00	0.00	0.00	0.00
31XX Food Services	61,496.03	61,496.03	0.00	0.00	0.00	0.00
32XX Enterprise Services	9,696.62	9,696.62	0.00	0.00	0.00	0.00
33XX Community Services	107,073.60	107,073.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,349.23	17,349.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	67,823.00	0.00	0.00	67,823.00	0.00	0.00
Totals	1,513,127.01	1,348,478.65	92,062.95	72,585.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,513,127.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

45 Sanders 0880 Noxon Public Schools

0812 Noxon H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	557,629.66	557,629.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	46,949.21	46,949.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,864.44	2,864.44	0.00	0.00	0.00	0.00
222X Educational Media Services	10,982.47	10,982.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,633.34	105,633.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,360.76	39,360.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,258.15	0.00	90,495.74	4,762.41	0.00	0.00
26XX Operation and Maintenance of Plant Services	130,074.31	130,074.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	179,563.44	179,563.44	0.00	0.00	0.00	0.00
31XX Food Services	4,019.43	4,019.43	0.00	0.00	0.00	0.00
32XX Enterprise Services	7,445.95	7,445.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,438.72	4,438.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,180.70	82,180.70	0.00	0.00	0.00	0.00
Totals	1,266,400.58	1,171,142.43	90,495.74	4,762.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,266,400.58					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0811 Noxon Elem	Indirect/Direct	92,062.95 / 1,348,478.65	6.83%				
	LE 0812 Noxon H S	Indirect/Direct	90,495.74 / 1,171,142.43	7.73%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0811 Noxon Elem			0.0308	0.0307	0.0377	0.0382	6.83%
	0812 Noxon H S			0.0308	0.0307	0.0377	0.0382	7.73%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0811 Noxon Elem			0.0000	0.0000	0.0000	0.0000	
	0812 Noxon H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0811 Noxon Elem			0.0308	0.0307	0.0377	0.0382	
	0812 Noxon H S			0.0308	0.0307	0.0377	0.0382	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0811 Noxon Elem						3.91%	
	0812 Noxon H S						4.08%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0880 Noxon Public Schools		Your Preliminary Rate by School System (SS) is:				4.00%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

45 Sanders 0882 Hot Springs K-12

0815 Hot Springs K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,648,785.41	1,648,785.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,835.72	8,835.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,457.64	10,457.64	0.00	0.00	0.00	0.00
222X Educational Media Services	34,028.81	34,028.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	201,221.63	201,221.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	149,397.46	149,397.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,856.36	19,476.19	52,380.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	243,729.41	243,729.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	277,254.38	173,943.19	0.00	103,311.19	0.00	0.00
31XX Food Services	58,480.28	58,480.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,043.90	12,043.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,714.94	73,714.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,410.00	0.00	0.00	3,410.00	0.00	0.00
Totals	2,793,215.94	2,634,114.58	52,380.17	106,721.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,793,215.94					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0815 Hot Springs K-12	Indirect/Direct	52,380.17 / 2,634,114.58	1.99%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0815 Hot Springs K-12	0.0211	0.0169	0.0178	0.0184	1.99%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0815 Hot Springs K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0815 Hot Springs K-12	0.0211	0.0169	0.0178	0.0184	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0815 Hot Springs K-12			1.79%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0882 Hot Springs K-12		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.